

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :

- v -

07 Cr. 543 (CLB)

:

YEHEZKEL ELIA and DAVID ELYAHO, :

DECLARATION OF
PATRICK LONGO

Defendants. :

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PATRICK LONGO, hereby declares pursuant to the
provisions of 28 United States Code, Section 1746:

1. I have been a Special Agent with the Internal
Revenue Service for sixteen years and I am assigned to Criminal
Investigation. On February 24, 2004 I was a team leader for the
search of Sneaker Mania's administrative offices, located at Suite
803 of 6 Xavier Drive.

2. On the day of the search the door to the offices
read "803" and underneath the number were the names of the
following Elia companies: "Sneaker Mania," "Sports Stop," "Final
Touch," "Pizza Mania," "Dynasty" and "Center for Safety." I have
reveiwed a videotape which was made on the day of the search, and
that videotape reflects that the emblem on the door to the suite
occupied by Sneaker Mania read "803."

3. On or about January 23, 2008 I visually inspected the offices which were searched in February 2004 and the door to the premises we searched in 2004 now reads "802," and it still bears the name of "Sneaker Mania" underneath the number. It did not appear that way on the date of the search.

4. I have reviewed photographs of the Sneaker Maina storefront, which were taken by Special Agent Herbert Eis shortly before the search. The Sneaker Mania store was located on Xavier Drive in the Cross County shopping center, in a row of stores which can be described as a strip mall. At the time of the search Sneaker Mania was clearly marked above the entrance to the store . "SNEAKERMANIA," and was clearly a store which specialized in the sale of sneakers. I am unable to see any street address on the Eis photos. The tax returns filed by Sneaker Mania for fiscal year ending October, 2000, however, reflect that the address was "1BB Xavier Drive, Cross County Shopping Center." Tax returns for subsequent years merely listed the address as "6 Xavier Drive - Cross County Center." No tax returns utilized the 1f Xavier Drive address which Elia appears to contend was the proper address for his store in 2004. Either way, the premises searched in 2004 were unquestionably the storefront location utilized by Sneaker Mania.

5. I have reviewed the records of United States Custom Service pertaining to the seizure of \$42,000 in cash from

defendant Elia on January 25, 2001 at JFK Airport. Those records indicate that as Elia was leaving the country to travel to Isreal he was advised of currency reporting regulations and he then falsely certified to Customs agents that he was leaving the country with less than \$10,000 in cash. Customs agents subsequently found \$43,992 in cash in Elia's canvas bag. Annexed hereto as Exhibit A is the Seizing Agent's report pertaining to the incident. Customs further indicate that \$42,000 was seized by Customs as probable contraband and that Elia was allowed to keep the balance of the cash. Elia then filed a petition for the return of funds in which he claimed that the cash was cash from his legitimate businesses. In connection with his petition, Elia provided Customs with records from his driving school (an entity not charged in this case) to show that he had access to funds from a legitimate source. Elia was fined \$5,000 for his false statements and \$37,000 was returned to him by check, representing the balance of the cash that Customs seized. Records of Charles Schwab indicate that on January 18, 2002 Elia deposited that check into the Schwab account.

6. I have examined the personal tax returns of Elia and they reflect that in the tax years 1999 through 2001, he declared income from only the following sources: his driving school, Pizza Mania, investment income and income from real estate investments.

In 2002 he declared income only from his driving school, real estate and other investments. While it appears likely that Elia is correct in his assertion that in some years he declared some cash income (from Pizza Mania), the cash reported was only a portion of \$24,000 which he reported having recieved from Pizza Mania. Moreover, my review of his tax returns indicates that Elia never declared on his personal tax returns any income from Sneaker Mania or from Final Touch Jewelry.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 31st of January 2008, in White Plains, New York.


PATRICK LONGO
Special Agent